



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, मंगलवार, 21 जून, 2005 / 31 ज्येष्ठ, 1927

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 21 जून, 2005

संख्या ई. एक्स. एन-एफ (5)-8/2005.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (2005 का अधिनियम संख्यांक 12) की धारा 10

द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त नियम में संलग्न अनुसूची 'क' और अनुसूची 'ख' में निम्नलिखित संशोधन करते हैं:-

1. अनुसूची 'क' के विद्यमान भाग-II के स्थान पर निम्नलिखित रखा जाएगा:-

**"PART-II
GOODS TAXABLE @ 4 percentum**

| | |
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| 1. | Agricultural implements not operated manually or not driven by animal. |
| 2. | Areca nut, betel nut and betel nut powder. |
| 3. | Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule 'B'). |
| 4. | Bearings. |
| 5. | Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups. |
| 6. | Belting. |
| 7. | Betel leaves. |
| 8. | Bicycles, tricycles, cycle rickshaws, Cycles tyres & tubes and parts thereof. |
| 9. | Bidi leaves. |
| 10. | Biomass Briquettes. |
| 11. | Bitumen & Coal-tar. |
| 12. | Bone meal. |
| 13. | Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles. |
| 14. | Buckets of all kinds except those made of precious metal. |
| 15. | Candles. |
| 16. | Capital Goods. |
| 17. | Castings. |
| 18. | Castor oil. |
| 19. | Centrifugal, mono block and submersible pump sets and parts thereof. |
| 20. | Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides. |
| 21. | Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory. |
| 22. | Coir and coir products excluding coir mattresses. |
| 23. | Combs. |
| 24. | Cottage Cheese (Paneer). |
| 25. | Cotton and cotton waste . |
| 26. | Crucibles. |
| 27. | Cups & glasses of paper/plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule "B"). |
| 28. | Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956). |
| 29. | Drugs & medicines including vaccines, Syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade medical plant and equipment/devices & implants. |
| 30. | Dry fruits, Wet dates & porridge. |
| 31. | Edible oils, oil cake. |
| 32. | Electrodes including welding electrodes and welding rods. |
| 33. | Embroidery or Zari articles i.e. imi, zari kasab, saima, dabka, churki,gota sitara, naqsi, kora, glassbead & badla. |

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| 34. | Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) et c. |
| 35. | Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book. |
| 36. | Feeding Bottles & Nipples. |
| 37. | Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof. |
| 38. | Fibres of all types and fibre waste. |
| 39. | Flour (atta), maida, Suji, besan etc. |
| 40. | Flyash. |
| 41. | Fried and roasted grams. |
| 42. | Hand pumps and spare parts. |
| 43. | Hardware of Iron & Steel (not enameled or plated). |
| 44. | Herbs bark, dry plants or dry roots, commonly known as jari booti and dry flowers. |
| 45. | Hing (Asafoetida). |
| 46. | Honey. |
| 47. | Hose pipes & fittings thereof. |
| 48. | Hosiery goods. |
| 49. | Husk & Bran of Cereals and Rice Bran . |
| 50. | Ice. |
| 51. | Imitation jewellery. |
| 52. | Incense sticks commonly known as aggarbatti, dhupkathi and dhup bati. |
| 53. | Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables). |
| 54. | Industrial input and packing materials as may be notified. |
| 55. | Insulators. |
| 56. | Intangible goods of all kind like copyright, patent and representative licence etc. |
| 57. | IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified. |
| 58. | Items of food & drinks prepared & sold by dealers running eating places. |
| 59. | Kattha. |
| 60. | Kerosene Lamps/Lantern, Petromax, Glass chimney. |
| 61. | Khoya/Khoa. |
| 62. | Knitting wool. |
| 63. | Lime, limestone, clinker and dolomite. |
| 64. | Lignite. |
| 65. | Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate. |
| 66. | Murmuralu, pelalu, atakutu, puffed rice, muri. |
| 67. | Napa slabs & Slated (rough flooring & roofing stones). |
| 68. | Newars. |
| 69. | Non mechanised Boat used by Fishermen. |
| 70. | Ores and minerals. |
| 71. | Paddy, rice, wheat and pulses. |
| 72. | Paper, Paper board and news print including computer stationery. |
| 73. | Pipes of all varieties including G.I. pipes, C.I. pipes Ductile pipes and PVC pipes and fittings thereof. |
| 74. | Plastic footwear, Hawai Chappals & Straps thereof. |
| 75. | Plastic granules, Plastic Powder & Master batches. |

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| 76. | Printed material including diary & calendar. |
| 77. | Printing & writing ink excluding toner and cartridges. |
| 78. | Processed fruits, vegetables etc, including fruit jams, jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise). |
| 79. | Processed meat, poultry & Fish. |
| 80. | Rail coaches, engines and wagons and parts thereof. |
| 81. | Readymade garments. |
| 82. | Refractory monolithic. |
| 83. | Renewable energy devices and parts thereof. |
| 84. | Safety matches. |
| 85. | Sales made to Govt. of India or Union Territory or State Govts. against declaration in form "D" as provided for under the C. S. T. Act, 1956. |
| 86. | Sand & Grit |
| 87. | School bags. |
| 88. | Scrap, parings & waste of metals, non metals, glass & plastic. |
| 89. | Sewing Machines & parts thereof. |
| 90. | Ship and other water vessels. |
| 91. | Silk fabrics (subject of abolition of rental agreement). |
| 92. | Skimmed milk powder and UHT Milk. |
| 93. | Solvent oils other than organic solvent oil. |
| 94. | Spectacles, parts & components thereof, contact lense & lense cleaners. |
| 95. | Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies. |
| 96. | Sports goods including exercise & multi gym equipments, accessories & parts thereof |
| 97. | Stainless steel sheets. |
| 98. | Starch. |
| 99. | Sugar and khandasari.** |
| 100. | Tamarind including seed & powder. |
| 101. | Textile fabrics.** |
| 102. | Tobacco.** |
| 103. | Toys. |
| 104. | Tractors, threshers, harvesters and attachments and parts thereof. |
| 105. | Transmission towers. |
| 106. | Umbrella including garden umbrella. |
| 107. | Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals. |
| 108. | Vanaspati (hydrogenated vegetable oil). |
| 109. | Vegetable oil including gingai oil and bran oil. |
| 110. | Writing instruments (other than those specified in item No. 29 of Schedule 'B'). |
| 111. | Yarn of all type other than cotton and silk yarn in hank and sewing thread. |

Note: ** The rate of tax in respect of Sugar, Textile fabrics and Tobacco, of this Schedule, shall be applicable from the date as the State Government may notify".

2. The existing part-III in Schedule "A" shall be substituted by the following, namely :

**"Part-III
Goods Taxable @ 12.5 per centum**

All goods other than those specified in Part-I, Part-II of schedule 'A', Schedule 'B', Schedule 'C' and Schedule 'D'."

3. The existing Part-IV, V & VI of Schedule "A" shall be omitted.

4. The existing Schedule "B" shall be substituted by the following, namely :

**"SCHEDULE 'B'
(See Section 9)**

GOODS EXEMPTED FROM TAX

| Sr. No. | Goods | Conditions of exemption |
|------------|--|-------------------------------|
| 1. | Agricultural implements manually operated or animal driven. | — |
| 2. | Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise. | — |
| 3. | Aids and implements used by handicapped persons. | — |
| 4. | Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including grass, hay and straw, Husk of Pulses, wheat bran, Additives & Decoited cakes. | — |
| 5. | Articles made of bamboo-wood used for agricultural purposes. | — |
| 6. | Baan. | — |
| 7. | Bangles of all type (except those made of precious metals). | — |
| 8. | Books, periodicals and journals including maps, charts & Globe. | — |
| 9. | Bread. | — |
| 10. | Charcoal. | — |
| 11. | Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls including 'Loi' & 'Pattu', caps and handspun yarn and Gandhi Topi. | — |
| 12. | Chemical fertilizers and chemical fertilizer mixtures, Bio fertilizers & micronutrients, plant regulators and plant growth nutrients. | — |
| 13. | Coarse grains other than paddy, rice and wheat. | — |
| 14. | Condoms and contraceptives. | — |
| 15. | Cotton yarn in hank and silk yarn in hank | — |
| 16. | Curd, lassi, butter milk and separated milk. | — |
| 17. | Farthen wares (unglazed) | — |

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| 18. | Electric Energy. | — |
| 19. | Fire wood. | When sold for domestic use. |
| 20. | Fishnet, fish fabrics and fish seeds. | — |
| 21. | Foodgrains supplied free of cost by the Government of India, Targeted P.D.S. (B.P.L.), Antodya Anna Yojna & Annapurna Yojna. | — |
| 22. | Fresh fruits. | — |
| 23. | Fresh milk and pasteurised milk. | — |
| 24. | Fresh plants, sapling and fresh flowers. | — |
| 25. | Fresh vegetables. | — |
| 26. | Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds. | — |
| 27. | Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department direct or through authorised canteen contractors or through unit run canteens. | — |
| 28. | Goods taken under customs bond for re-export after manufacturing or otherwise. | — |
| 29. | Graphite pencils, writing chalk, Writing Slate & Slate Pencils, crayons, sketch, pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students. | — |
| 30. | Gur & Jaggery. | — |
| 31. | Hawan Samagri. | — |
| 32. | Human blood and blood plasma. | — |
| 33. | Indigenous handmade musical instruments | — |
| 34. | Kerosene oil sold through Public Distribution System. | — |
| 35. | Khadi Garments & madeups. | — |
| 36. | Kirpan. | — |
| 37. | Kumkum, bindi, alta and sindur. | — |
| 38. | Leaf plates and leaf-cups (when not compressed). | — |
| 39. | Meat fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair. | Except when sold in sealed containers. |
| 40. | Misri, Patasha, Fullian, Makhana and Chirbara. | — |
| 41. | National flag. | — |
| 42. | Non-Judicial stamp paper sold by Government Treasuries, postal items like envelope, postcard etc. sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form. | — |
| 43. | Organic manure. | — |
| 44. | Papad. | — |
| 45. | Rakhi. | — |
| 46. | Raw wool. | — |
| 47. | Salt. | — |
| 48. | Seeds of all kinds except oilseeds. | — |
| 49. | Semen including frozen semen. | — |
| 50. | Silk worm laying cocoon and raw silk. | — |

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| 51. | Tender green coconut. | — |
| 52. | <p>Water other than.—</p> <p>(i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and</p> <p>(ii) water sold in sealed container."</p> | |

आदेश द्वारा,
हस्ताक्षरित /—
प्रधान सचिव,
आबकारी एवं कराधान,
हिमाचल प्रदेश सरकार।

[Authoritative English text of Excise and Taxation Department, Himachal Pradesh Notification No. EXN-F (5) – 8/2005 dated 21st June, 2005 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 21st June, 2005

No. EXN-F(5)-8/2005.—In exercise of the powers conferred by Section 10 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), the Governor of Himachal Pradesh is pleased to make following amendments in Schedule-A and Schedule-B, appended to the said Act, namely:—

1. The existing part II of the schedule "A" is substituted by the following :—

"PART-II GOODS TAXABLE @ 4 percentum

| | |
|----|--|
| 1. | Agricultural implements not operated manually or not driven by animal. |
| 2. | Areca nut, betel nut and betel nut powder. |
| 3. | Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule 'B'). |
| 4. | Bearings. |
| 5. | Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups. |
| 6. | Belting. |
| 7. | Betel leaves. |

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|-----|---|
| 8. | Bicycles, tricycles, cycle rickshaws, Cycles tyres & tubes and parts thereof. |
| 9. | Bidi leaves. |
| 10. | Biomass Briquettes. |
| 11. | Bitumen & Coal-tar. |
| 12. | Bone meal. |
| 13. | Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles. |
| 14. | Buckets of all kinds except those made of precious metal. |
| 15. | Candles. |
| 16. | Capital Goods. |
| 17. | Castings. |
| 18. | Castor oil. |
| 19. | Centrifugal, mono block and submersible pump sets and parts thereof. |
| 20. | Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides. |
| 21. | Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory. |
| 22. | Coir and coir products excluding coir mattresses. |
| 23. | Combs. |
| 24. | Cottage Cheese (Paneer). |
| 25. | Cotton and cotton waste. |
| 26. | Crucibles. |
| 27. | Cups & glasses of paper/plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule "B"). |
| 28. | Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956). |
| 29. | Drugs & medicines including vaccines, Syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade medical plant and equipment/devices & implants. |
| 30. | Dry fruits, Wet dates & porridge. |
| 31. | Edible oils, oil cake. |
| 32. | Electrodes including welding electrodes and welding rods. |
| 33. | Embroidery or Zari articles i.e. imi, zaril kasab, saima, dabka, chumki,gota sitara, naqsi, kora, glassbead & badla. |
| 34. | Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc. |
| 35. | Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book. |
| 36. | Feeding Bottles & Nipples. |
| 37. | Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof. |
| 38. | Fibres of all types and fibre waste. |
| 39. | Flour (atta), maida, Suji, besan etc. |
| 40. | Flyash. |
| 41. | Fried and roasted grams. |
| 42. | Hand pumps and spare parts. |
| 43. | Hardware of Iron & Steel (not enameled or plated). |
| 44. | Herbs bark, dry plants or dry roots, commonly known as jari booti and dry flowers. |
| 45. | Hing (Asafoetida). |
| 46. | Honey. |
| 47. | Hose pipes & fittings thereof. |

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| 48. | Hosiery goods. |
| 49. | Husk & Bran of Cereals and Rice Bran. |
| 50. | Ice. |
| 51. | Imitation jewellery. |
| 52. | Incense sticks commonly known as agarbatti, dhupkathi and dhup bati. |
| 53. | Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables). |
| 54. | Industrial input and packing materials as may be notified. |
| 55. | Insulators. |
| 56. | Intangible goods of all kind like copyright, patent and representative licence etc. |
| 57. | IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified. |
| 58. | Items of food & drinks prepared & sold by dealers running eating places. |
| 59. | Kattha. |
| 60. | Kerosene Lamps/Lantern, Petromax, Glass chimney. |
| 61. | Khoya/Khoa. |
| 62. | Knitting wool. |
| 63. | Lime, limestone, clinker and dolomite. |
| 64. | Lignite. |
| 65. | Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate. |
| 66. | Murmuralu, pelalu, atakutu, puffed rice, muri.. |
| 67. | Napa slabs & Slated (rough flooring & roofing stones). |
| 68. | Newars. |
| 69. | Non mechanised Boat used by Fishermen. |
| 70. | Ores and minerals. |
| 71. | Paddy, rice, wheat and pulses. |
| 72. | Paper, Paper board and news print including computer stationery. |
| 73. | Pipes of all varieties including G.I. pipes, C.I. pipes Ductile pipes and PVC pipes and fittings thereof. |
| 74. | Plastic footwear, Hawai Chappals & Straps thereof.. |
| 75. | Plastic granules, Plastic Powder & Master batches. |
| 76. | Printed material including diary & calendar. |
| 77. | Printing & writing ink excluding toner and cartridges. |
| 78. | Processed fruits, vegetables etc, including fruit jams, jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise). |
| 79. | Processed meat, poultry & Fish. |
| 80. | Rail coaches, engines and wagons and parts thereof. |
| 81. | Readymade garments. |
| 82. | Refractory monolithic. |
| 83. | Renewable energy devices and parts thereof. |
| 84. | Safety matches. |
| 85. | Sales-made to Govt. of India or Union Territory or State Govts. against declaration in form "D" as provided for under the C. S. T. Act, 1956. |
| 86. | Sand & Grit. |
| 87. | School bags. |
| 88. | Scrap, parings & waste of metals, non metals, glass & plastic. |
| 89. | Sewing Machines & parts thereof. |
| 90. | Ship and other water vessels. |

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| 91. | Silk fabrics (subject of abolition of rental agreement). |
| 92. | Skimmed milk powder and UHT Milk. |
| 93. | Solvent oils other than organic solvent oil. |
| 94. | Spectacles, parts & components thereof, contact lense & lense cleaners. |
| 95. | Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies. |
| 96. | Sports goods including exercise & multi gym equipments, accessories & parts thereof. |
| 97. | Stainless steel sheets. |
| 98. | Starch. |
| 99. | Sugar and khandsari.** |
| 100. | Tamarind including seed & powder. |
| 101. | Textile fabrics.** |
| 102. | Tobacco.** |
| 103. | Toys. |
| 104. | Tractors, threshers, harvesters and attachments and parts thereof. |
| 105. | Transmission towers. |
| 106. | Umbrella including garden umbrella. |
| 107. | Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals. |
| 108. | Vanaspati (hydrogenated vegetable oil). |
| 109. | Vegetable oil including gingili oil and bran oil. |
| 110. | Writing instruments (other than those specified in item No. 29 of Schedule 'B'). |
| 111. | Yarn of all type other than cotton and silk yarn in hank and sewing thread. |

Note:—**The rate of tax in respect of Sugar, Textile fabrics and Tobacco, of this Schedule, shall be applicable from the date as the State Government may notify".

2. The existing part-III in Schedule "A" shall be substituted by the following, namely :—

"Part-III

Goods Taxable @ 12.5 percentum

All goods other than those specified in Part-I, Part-II of schedule 'A' Schedule 'B', Schedule 'C' and Schedule 'D'."

3. The existing part-IV, V & VI of Schedule "A" shall be omitted.

4. The existing Schedule "B" shall be substituted by the following, namely:—

"SCHEDULE 'B'

(See Section 9)

GOODS EXEMPTED FROM TAX

| Sr. No. | Goods | Conditions of exemption |
|------------|--|-------------------------------|
| 1. | Agricultural implements manually operated or animal driven. | — |
| 2. | Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise. | — |

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| 3. | Aids and implements used by handicapped persons. | — |
| 4. | Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including grass, hay and straw, Husk of Pulses, wheat bran, Additives & Deoiled cakes. | — |
| 5. | Articles made of bamboo-wood used for agricultural purposes. | — |
| 6. | Baan. | — |
| 7. | Bangles of all type (except those made of precious metals). | — |
| 8. | Books, periodicals and journals including maps, charts & Globe. | — |
| 9. | Bread. | — |
| 10. | Charcoal. | — |
| 11. | Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls including 'Loi' & 'Pattu', caps and handspun yarn and Gandhi Topi. | — |
| 12. | Chemical fertilizers and chemical fertilizer mixtures, Bio fertilizers & micronutrients, plant regulators and plant growth nutrients. | — |
| 13. | Coarse grains other than paddy, rice and wheat. | — |
| 14. | Condoms and contraceptives. | — |
| 15. | Cotton yarn in hank and silk yarn in hank. | — |
| 16. | Curd, lassi, butter, milk and separated milk. | — |
| 17. | Earthen wares (unglazed) | — |
| 18. | Electric Energy. | — |
| 19. | Fire wood. | When sold for domestic use. |
| 20. | Fishnet, fish fabrics and fish seeds. | — |
| 21. | Foodgrains supplied free of cost by the Government of India, Targeted P.D.S. (B.P.L.), Antodya Anna Yojna & Annapurna Yojna. | — |
| 22. | Fresh fruits. | — |
| 23. | Fresh milk and pasteurised milk. | — |
| 24. | Fresh plants, sapling and fresh flowers. | — |
| 25. | Fresh vegetables. | — |
| 26. | Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds. | — |
| 27. | Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department direct or through authorised canteen contractors or through unit run canteens. | — |
| 28. | Goods taken under customs bond for re-export after manufacturing or otherwise. | — |
| 29. | Graphite pencils, writing chalk, Writing Slate & Slate Pencils, crayons, sketch pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students. | — |
| 30. | Gur & Jaggery. | — |
| 31. | Hawan Samagri | — |
| 32. | Human blood and blood plasma. | — |
| 33. | Indigenous handmade musical instruments | — |
| 34. | Kerosene oil sold through Public Distribution System. | — |

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| 35. | Khadi Garments & madeups. | — |
| 36. | Kirpan. | — |
| 37. | Kumkum, bindi, alta and sindur. | — |
| 38. | Leaf plates and leaf-cups (when not compressed). | — |
| 39. | Meat fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair. | Except when sold in sealed containers. |
| 40. | Misri, Patasha, Fullian, Makhana and Chirbara. | — |
| 41. | National flag. | — |
| 42. | Non-Judicial stamp paper sold by Government Treasuries, postal items like envelope, postcard etc. sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form. | — |
| 43. | Organic manure. | — |
| 44. | Papad. | — |
| 45. | Rakhi. | — |
| 46. | Raw wool. | — |
| 47. | Salt. | — |
| 48. | Seeds of all kinds except oilseeds. | — |
| 49. | Semen including frozen semen. | — |
| 50. | Silk worm laying cocoon and raw silk. | — |
| 51. | Tender green coconut. | — |
| 52. | Water other than.— (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container." | — |

By order,

Sd/-
Pr. Secretary (E&T).